

**ETHICS COMMISSION
CITY AND COUNTY OF HONOLULU**



ADVISORY OPINION NO. 224

This advisory opinion is in response to a request for advice from the Ethics Commission as to whether certain benefits to members of the Board of Parks and Recreation must be reported as income on financial disclosure forms.

The Commission understands the facts relative to this inquiry to be as follows:

Members of the Board of Parks and Recreation receive membership in the National Recreation and Parks Association [NRPA] in the Citizen Board Members Branch at City expense. The membership reduces the cost of attendance at NRPA Conventions by \$50-\$90, if Board members attend at their own expense, and it also includes a subscription to the *Parks and Recreation Journal*.

The ethical question presented is whether membership in the NRPA must be declared as income on the annual financial disclosure forms filed with the Ethics Commission of the City and County of Honolulu.

The general rule in relation to this question is found in the Revised Ordinances of Honolulu 1978 (1983 Ed.), Section 6-1.4(c)(1), which states in pertinent part:

The disclosure of financial interests shall state...[t]he source and amount of all income of \$1,000 or more received, for services rendered...and the nature of the services rendered....

Based on the evidence presented, the Commission finds that membership in the National Recreation and Parks Association, provided to City Board of Parks and Recreation members at City expense, does not constitute income for purposes of the City's confidential financial disclosure form, and it need not be reported.

Dated: March 10, 1993

JANE B. FELLMETH
Chair, Ethics Commission